

DEPARTMENT OF STATE REVENUE
LETTER OF FINDINGS NUMBER: 02-0423
Sales and Use Taxes
Calendar Years 1998, 1999, and 2000

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ISSUE(S)

I. Selling at Retail – Best Information Available

Authority: 45 IAC 2.2-6-8; IC 6-8.1-5-1

Taxpayer protests the entire audit.

STATEMENT OF FACTS

The Taxpayer is engaged in the business of installing and servicing residential and commercial heating and cooling systems. The audit was based upon best information available as allowed under IC 6-8.1-5-1 (a) because the taxpayer did not supply all of the documents requested for the audit and the documents that were provided were incomplete. During the audit period, the taxpayer performed both taxable and exempt jobs. Taxpayer did not reply to the hearing officer's request for additional information, therefore a hearing was scheduled which the taxpayer did not attend or reply to.

A projection was used to determine the total revenue for the taxpayer as minimal records were made available to the auditor.

Taxpayer submitted several protest letters stating that the proposed assessments are without reasonable foundation and were assessed using a flawed theory.

I. Selling at Retail – Best Information Available

DISCUSSION

In reviewing the audit report and the file, it is noted that the assessment stems from best information available for sales taxes and the taxpayer had numerous opportunities to provide additional information, either to the auditor or to the hearing officer. Taxpayer provided nothing to aid in the resolution of the audit.

FINDING

Taxpayer's protest is denied.